

## SANTEN & HUGHES

A Legal Professional Association

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September 27, 2006

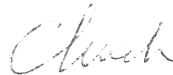
D. David Altman  
D. David Altman Co., L.P.A.  
15 E. Eighth St., Suite 200W  
Cincinnati, OH 45202

Re: Willard Industries

Dear Dave:

Enclosed is the Performance Test Report prepared by Almega Environmental, Inc. While the report is dated July 2, 2006, we just recently received it.

Sincerely,



Charles M. Meyer

CMM/bae  
Enclosure

cc: Paul Thompson (w/enc.)

303014.1

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